

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

SECOND QUARTER 2003

Covering Sales Occurring in
April, May and June
and
Tax Collections Received in
April, May and June

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
First Quarter:	January, February, March	+5.0%	-1.4%	-0.9%
Second Quarter:	April, May, June	+2.6%	+1.7%	+0.4%
Third Quarter:	July, August, September	+3.3%	-3.6%	
Fourth Quarter:	October, November, December	+6.8%	-3.2%	

OFFICE OF STATE TAX COMMISSIONER

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TAX COMMISSIONER

This report can be accessed at:
www.ndtaxdepartment.com/forms/sales.html

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2003 and sales and use tax collections received during the second quarter of 2003.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the second quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the first quarter of 2003 and collections paid with monthly returns on taxable sales and taxable purchases made in February, March, April and May of 2003. (Additional payments on May taxable sales and purchases will have been received after June, and will be reported as collections in the third quarter of 2003.)

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note: *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real

property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

VISIT OUR WEBPAGE. Get all the latest news from the Office of State Tax Commissioner by visiting our website: www.ndtaxdepartment.com. Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.

TABLE 1

**Taxable Sales and Purchases
By County, Second Quarter 2003**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,230,801	\$104,420	\$3,335,221
Barnes	14,456,269	544,084	15,000,353
Benson	2,151,036	20,852	2,171,888
Billings	3,119,682	113,822	3,233,504
Bottineau	9,712,824	55,194	9,768,018
Bowman	5,318,589	220,584	5,539,173
Burke	1,477,686	11,083	1,488,769
Burleigh	229,004,737	10,055,049	239,059,786
Cass	450,895,827	33,876,195	484,772,022
Cavalier	5,857,876	29,735	5,887,611
Dickey	6,051,958	112,152	6,164,110
Divide	1,868,220	3,263	1,871,483
Dunn	2,553,313	14,074	2,567,387
Eddy	1,685,510	2,790	1,688,300
Emmons	3,276,841	66,371	3,343,212
Foster	7,355,537	459,961	7,815,498
Golden Valley	2,467,239	9,551	2,476,790
Grand Forks	188,459,439	7,973,005	196,432,444
Grant	1,846,177	26,402	1,872,579
Griggs	3,034,747	26,001	3,060,748
Hettinger	1,586,539	43,591	1,630,130
Kidder	2,713,684	25,502	2,739,186
LaMoure	6,034,089	140,889	6,174,978
Logan	1,577,390	12,462	1,589,852
McHenry	3,772,970	103,943	3,876,913
McIntosh	4,155,901	30,205	4,186,106
McKenzie	4,957,269	111,847	5,069,116
McLean	7,584,852	76,860	7,661,712
Mercer	9,728,940	239,514	9,968,454
Morton	38,413,482	2,027,179	40,440,661
Mountrail	5,896,249	79,276	5,975,525
Nelson	2,832,780	43,809	2,876,589
Oliver	405,279	870	406,149
Pembina	9,487,661	2,336,227	11,823,888
Pierce	7,442,023	841,770	8,283,793
Ramsey	29,679,887	335,819	30,015,706
Ransom	7,674,659	345,598	8,020,257
Renville	3,464,678	47,797	3,512,475
Richland	20,266,040	6,510,588	26,776,628
Rolette	5,713,663	51,174	5,764,837
Sargent	5,081,373	85,991	5,167,364
Sheridan	436,887	102	436,989
Sioux	102,216	39	102,255
Slope	141,662	1,482	143,144
Stark	57,229,737	2,455,397	59,685,134
Steele	1,271,634	135,468	1,407,102
Stutsman	40,552,055	2,776,658	43,328,713
Towner	1,998,534	119,008	2,117,542
Traill	8,667,783	145,925	8,813,708
Walsh	17,187,482	710,748	17,898,230
Ward	144,088,155	4,592,069	148,680,224
Wells	6,644,113	116,858	6,760,971
Williams	48,993,782	1,875,614	50,869,396
Subtotal In-State	\$1,449,607,756	\$80,144,867	\$1,529,752,623
Consolidated	62,469,391	44,067,351	106,536,742
Out-Of-State	<u>189,676,422</u>	<u>23,288,955</u>	<u>212,965,377</u>
Grand Total	\$1,701,753,569	\$147,501,173	\$1,849,254,742

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Second Quarters 2002 and 2003**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER 2002	SECOND QUARTER 2003	PERCENT CHANGE	SECOND QUARTER 2002	SECOND QUARTER 2003	PERCENT CHANGE
Adams	\$3,358,269	\$3,230,801	-3.80%	\$3,574,881	\$3,335,221	-6.70%
Barnes	15,777,618	14,456,269	-8.37%	16,316,871	15,000,353	-8.07%
Benson	2,511,816	2,151,036	-14.36%	2,589,222	2,171,888	-16.12%
Billings	2,807,218	3,119,682	11.13%	2,850,127	3,233,504	13.45%
Bottineau	9,874,410	9,712,824	-1.64%	9,944,522	9,768,018	-1.77%
Bowman	5,127,967	5,318,589	3.72%	5,512,035	5,539,173	0.49%
Burke	1,703,337	1,477,686	-13.25%	1,708,641	1,488,769	-12.87%
Burleigh	234,395,789	229,004,737	-2.30%	243,999,042	239,059,786	-2.02%
Cass	431,093,297	450,895,827	4.59%	463,007,310	484,772,022	4.70%
Cavalier	6,473,283	5,857,876	-9.51%	6,563,248	5,887,611	-10.29%
Dickey	6,335,073	6,051,958	-4.47%	6,625,026	6,164,110	-6.96%
Divide	1,911,659	1,868,220	-2.27%	1,923,608	1,871,483	-2.71%
Dunn	2,432,514	2,553,313	4.97%	2,446,535	2,567,387	4.94%
Eddy	1,846,532	1,685,510	-8.72%	1,866,018	1,688,300	-9.52%
Emmons	4,057,843	3,276,841	-19.25%	4,114,333	3,343,212	-18.74%
Foster	8,585,282	7,355,537	-14.32%	9,032,356	7,815,498	-13.47%
Golden Valley	3,145,494	2,467,239	-21.56%	3,158,836	2,476,790	-21.59%
Grand Forks	186,161,995	188,459,439	1.23%	192,550,432	196,432,444	2.02%
Grant	2,278,344	1,846,177	-18.97%	2,299,328	1,872,579	-18.56%
Griggs	3,615,116	3,034,747	-16.05%	3,645,497	3,060,748	-16.04%
Hettinger	1,832,579	1,586,539	-13.43%	1,864,336	1,630,130	-12.56%
Kidder	2,767,911	2,713,684	-1.96%	2,809,276	2,739,186	-2.49%
LaMoure	6,341,886	6,034,089	-4.85%	6,442,535	6,174,978	-4.15%
Logan	2,306,039	1,577,390	-31.60%	2,315,351	1,589,852	-31.33%
McHenry	4,464,876	3,772,970	-15.50%	4,600,991	3,876,913	-15.74%
McIntosh	5,538,866	4,155,901	-24.97%	5,553,456	4,186,106	-24.62%
McKenzie	5,332,853	4,957,269	-7.04%	5,417,485	5,069,116	-6.43%
McLean	9,357,854	7,584,852	-18.95%	9,563,588	7,661,712	-19.89%
Mercer	10,407,931	9,728,940	-6.52%	10,535,256	9,968,454	-5.38%
Morton	40,699,994	38,413,482	-5.62%	42,522,285	40,440,661	-4.90%
Mountrail	6,649,962	5,896,249	-11.33%	6,733,325	5,975,525	-11.25%
Nelson	5,610,814	2,832,780	-49.51%	5,817,566	2,876,589	-50.55%
Oliver	584,185	405,279	-30.62%	585,305	406,149	-30.61%
Pembina	10,987,325	9,487,661	-13.65%	12,064,060	11,823,888	-1.99%
Pierce	8,433,541	7,442,023	-11.76%	9,162,638	8,283,793	-9.59%
Ramsey	32,266,438	29,679,887	-8.02%	32,522,226	30,015,706	-7.71%
Ransom	12,192,517	7,674,659	-37.05%	12,652,043	8,020,257	-36.61%
Renville	3,749,034	3,464,678	-7.58%	3,797,460	3,512,475	-7.50%
Richland	20,164,679	20,266,040	0.50%	24,304,497	26,776,628	10.17%
Rolette	5,823,410	5,713,663	-1.88%	5,839,823	5,764,837	-1.28%
Sargent	5,874,257	5,081,373	-13.50%	5,957,543	5,167,364	-13.26%
Sheridan	715,216	436,887	-38.92%	716,998	436,989	-39.05%
Sioux	72,362	102,216	41.26%	90,618	102,255	12.84%
Slope	134,773	141,662	5.11%	136,135	143,144	5.15%
Stark	57,592,465	57,229,737	-0.63%	61,040,690	59,685,134	-2.22%
Steele	1,433,717	1,271,634	-11.31%	1,491,229	1,407,102	-5.64%
Stutsman	43,205,026	40,552,055	-6.14%	46,120,437	43,328,713	-6.05%
Towner	2,110,463	1,998,534	-5.30%	2,259,779	2,117,542	-6.29%
Trail	15,810,452	8,667,783	-45.18%	15,997,131	8,813,708	-44.90%
Walsh	19,600,288	17,187,482	-12.31%	20,317,141	17,898,230	-11.91%
Ward	143,897,614	144,088,155	0.13%	148,595,675	148,680,224	0.06%
Wells	8,093,826	6,644,113	-17.91%	8,198,429	6,760,971	-17.53%
Williams	47,918,248	48,993,782	2.24%	50,648,796	50,869,396	0.44%
Subtotal In-State	\$1,475,464,257	\$1,449,607,756	-1.75%	\$1,550,401,971	\$1,529,752,623	-1.33%
Consolidated and Out-Of-State	243,997,901	252,145,813	3.34%	290,944,164	319,502,119	9.82%
Grand Total	\$1,719,462,158	\$1,701,753,569	-1.03%	\$1,841,346,135	\$1,849,254,742	0.43%

TABLE 3

**Sales and Use Tax Collections
By County, Second Quarter 2003**

COUNTIES	TOTAL SECOND QUARTER 2003 COLLECTIONS
Adams	\$151,012.29 *
Barnes	803,731.41 *
Benson	101,670.10
Billings	43,504.39 *
Bottineau	509,729.41 *
Bowman	274,379.69 *
Burke	73,341.43 *
Burleigh	13,709,001.55 *
Cass	28,308,623.03 *
Cavalier	271,418.92 *
Dickey	299,212.49 *
Divide	104,011.76 *
Dunn	140,191.04 *
Eddy	96,816.16 *
Emmons	130,816.64 *
Foster	347,686.30 *
Golden Valley	100,968.78 *
Grand Forks	12,541,537.50 *
Grant	84,353.86 *
Griggs	139,644.92 *
Hettinger	87,545.84 *
Kidder	124,398.18
LaMoure	245,734.54 *
Logan	74,850.90 *
McHenry	172,358.19 *
McIntosh	159,150.42 *
McKenzie	229,554.94 *
McLean	343,761.91 *
Mercer	487,172.68 *
Morton	2,275,244.98 *
Mountrail	230,956.48 *
Nelson	119,746.87
Oliver	23,885.37
Pembina	527,703.35 *
Pierce	386,821.85 *
Ramsey	1,750,387.63 *
Ransom	386,545.21 *
Renville	147,970.12 *
Richland	1,539,461.25 *
Rolette	311,502.34 *
Sargent	235,240.77 *
Sheridan	17,219.29 *
Sioux	3,200.12
Slope	7,152.85
Stark	3,337,731.63 *
Steele	72,801.47 *
Stutsman	2,631,148.37 *
Towner	99,738.94 *
Traill	456,834.42 *
Walsh	929,138.30 *
Ward	9,200,067.38 *
Wells	313,534.57 *
Williams	2,742,954.75 *
TOTAL COLLECTIONS	
Subtotal In-State	\$87,903,167.58
Consolidated	5,196,653.93
Out-Of-State	10,958,649.48
Total In- and Out-Of-State	\$104,058,470.99
Adjustments and Accounts Receivable	1,964,566.06
Grand Total In- and Out-Of-State	\$106,023,037.05
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 2003**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,245,193	\$11,649	\$1,256,842
Beach	1,116	2,360,789	9,354	2,370,143
Beulah	3,152	6,282,020	220,678	6,502,698
Bismarck	55,532	225,708,491	9,763,402	235,471,893
Bottineau	2,336	7,563,478	22,550	7,586,028
Bowman	1,600	4,752,561	170,319	4,922,880
Cando	1,342	1,558,474	81,537	1,640,011
Carrington	2,268	7,167,506	458,008	7,625,514
Casselton	1,855	2,861,554	88,152	2,949,706
Cavalier	1,537	4,799,055	1,685,973	6,485,028
Cooperstown	1,053	2,357,902	22,879	2,380,781
Crosby	1,089	1,616,242	2,119	1,618,361
Devils Lake	7,222	29,221,186	333,288	29,554,474
Dickinson	16,010	54,504,288	2,070,732	56,575,020
Ellendale	1,559	1,846,266	50,919	1,897,185
Fargo	90,599	393,750,273	31,186,895	424,937,168
Garrison	1,318	2,419,714	57,344	2,477,058
Grafton	4,516	12,721,996	300,012	13,022,008
Grand Forks	49,321	181,637,698	7,742,285	189,379,983
Harvey	1,989	5,100,588	86,355	5,186,943
Hazen	2,457	2,962,565	17,957	2,980,522
Hettinger	1,307	3,067,734	102,527	3,170,261
Hillsboro	1,563	2,731,809	82,232	2,814,041
Jamestown	15,527	39,712,995	1,832,574	41,545,569
Kenmare	1,081	3,063,607	289,865	3,353,472
Langdon	2,101	5,032,292	28,063	5,060,355
Larimore	1,433	1,205,344	11,890	1,217,234
Lincoln	1,730	240,236	321	240,557
Linton	1,321	1,780,948	49,642	1,830,590
Lisbon	2,292	6,593,112	32,265	6,625,377
Mandan	16,718	35,443,742	1,988,408	37,432,150
Mayville	1,953	3,382,306	9,190	3,391,496
Minot	36,567	137,897,723	4,111,099	142,008,822
New Rockford	1,463	1,412,239	1,035	1,413,274
New Town	1,367	968,268	50,506	1,018,774
Northwood	959	3,613,626	74,629	3,688,255
Oakes	1,979	3,826,140	51,600	3,877,740
Park River	1,535	2,318,911	42,208	2,361,119
Rolla	1,417	3,902,050	25,914	3,927,964
Rugby	2,939	7,316,579	841,770	8,158,349
Stanley	1,279	3,082,462	25,972	3,108,434
Tioga	1,125	3,466,191	166,121	3,632,312
Valley City	6,826	13,281,561	502,282	13,783,843
Wahpeton	8,586	14,965,685	6,265,199	21,230,884
Walhalla	1,057	1,157,101	540,208	1,697,309
Washburn	1,389	2,622,691	15,114	2,637,805
Watford City	1,435	4,581,890	81,522	4,663,412
West Fargo	14,940	46,535,323	2,185,419	48,720,742
Williston	12,512	44,321,419	1,706,665	46,028,084
Wishek	1,122	2,827,080	8,637	2,835,717
Subtotal 50 Cities	394,276	\$1,352,788,903	\$75,505,284	\$1,428,294,187
Remaining City Data	247,924	96,818,853	4,639,583	101,458,436
Total In-State	642,200	\$1,449,607,756	\$80,144,867	\$1,529,752,623
Consolidated		62,469,391	44,067,351	106,536,742
Out-Of-State		189,676,422	23,288,955	212,965,377
Grand Total In- and Out-Of-State		\$1,701,753,569	\$147,501,173	\$1,849,254,742

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Second Quarters 2002 and 2003**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2002	2003		2002	2003	
Ashley	\$1,623,745	\$1,245,193	-23.31%	\$1,626,355	\$1,256,842	-22.72%
Beach	3,019,923	2,360,789	-21.83%	3,033,265	2,370,143	-21.86%
Beulah	6,315,538	6,282,020	-0.53%	6,423,214	6,502,698	1.24%
Bismarck	233,457,187	225,708,491	-3.32%	242,961,061	235,471,893	-3.08%
Bottineau	7,486,801	7,563,478	1.02%	7,510,999	7,586,028	1.00%
Bowman	4,546,906	4,752,561	4.52%	4,786,650	4,922,880	2.85%
Cando	1,641,112	1,558,474	-5.04%	1,764,039	1,640,011	-7.03%
Carrington	8,397,572	7,167,506	-14.65%	8,843,515	7,625,514	-13.77%
Casselton	3,464,762	2,861,554	-17.41%	3,504,246	2,949,706	-15.82%
Cavalier	5,888,610	4,799,055	-18.50%	6,670,194	6,485,028	-2.78%
Cooperstown	2,984,367	2,357,902	-20.99%	3,012,496	2,380,781	-20.97%
Crosby	1,674,958	1,616,242	-3.51%	1,683,754	1,618,361	-3.88%
Devils Lake	31,192,007	29,221,186	-6.32%	31,441,714	29,554,474	-6.00%
Dickinson	54,301,241	54,504,288	0.37%	57,244,042	56,575,020	-1.17%
Ellendale	1,749,415	1,846,266	5.54%	1,810,044	1,897,185	4.81%
Fargo	372,950,852	393,750,273	5.58%	402,391,225	424,937,168	5.60%
Garrison	2,692,491	2,419,714	-10.13%	2,813,464	2,477,058	-11.96%
Grafton	14,361,492	12,721,996	-11.42%	14,679,571	13,022,008	-11.29%
Grand Forks	177,133,598	181,637,698	2.54%	183,039,790	189,379,983	3.46%
Harvey	6,185,665	5,100,588	-17.54%	6,269,343	5,186,943	-17.26%
Hazen	3,628,042	2,962,565	-18.34%	3,646,878	2,980,522	-18.27%
Hettinger	3,171,826	3,067,734	-3.28%	3,384,753	3,170,261	-6.34%
Hillsboro	3,216,270	2,731,809	-15.06%	3,326,709	2,814,041	-15.41%
Jamestown	42,362,261	39,712,995	-6.25%	44,932,414	41,545,569	-7.54%
Kenmare	4,293,919	3,063,607	-28.65%	4,468,463	3,353,472	-24.95%
Langdon	5,546,118	5,032,292	-9.26%	5,620,370	5,060,355	-9.96%
Larimore	1,230,546	1,205,344	-2.05%	1,299,414	1,217,234	-6.32%
Lincoln	247,544	240,236	-2.95%	248,305	240,557	-3.12%
Linton	2,177,668	1,780,948	-18.22%	2,224,870	1,830,590	-17.72%
Lisbon	11,135,633	6,593,112	-40.79%	11,203,176	6,625,377	-40.86%
Mandan	37,283,802	35,443,742	-4.94%	39,035,828	37,432,150	-4.11%
Mayville	3,967,764	3,382,306	-14.76%	3,972,412	3,391,496	-14.62%
Minot	136,276,325	137,897,723	1.19%	140,697,728	142,008,822	0.93%
New Rockford	1,440,002	1,412,239	-1.93%	1,459,488	1,413,274	-3.17%
New Town	925,634	968,268	4.61%	969,969	1,018,774	5.03%
Northwood	5,898,695	3,613,626	-38.74%	5,949,864	3,688,255	-38.01%
Oakes	4,199,663	3,826,140	-8.89%	4,413,143	3,877,740	-12.13%
Park River	2,558,448	2,318,911	-9.36%	2,624,318	2,361,119	-10.03%
Rolla	3,880,501	3,902,050	0.56%	3,894,374	3,927,964	0.86%
Rugby	8,325,266	7,316,579	-12.12%	9,054,363	8,158,349	-9.90%
Stanley	4,046,045	3,082,462	-23.82%	4,082,206	3,108,434	-23.85%
Tioga	3,467,547	3,466,191	-0.04%	3,727,613	3,632,312	-2.56%
Valley City	13,974,964	13,281,561	-4.96%	14,479,638	13,783,843	-4.81%
Wahpeton	15,133,124	14,965,685	-1.11%	19,026,046	21,230,884	11.59%
Walhalla	1,368,993	1,157,101	-15.48%	1,584,504	1,697,309	7.12%
Washburn	3,909,624	2,622,691	-32.92%	3,951,849	2,637,805	-33.25%
Watford City	4,875,838	4,581,890	-6.03%	4,939,497	4,663,412	-5.59%
West Fargo	44,271,613	46,535,323	5.11%	46,422,767	48,720,742	4.95%
Williston	43,174,966	44,321,419	2.66%	45,637,000	46,028,084	0.86%
Wishek	3,772,851	2,827,080	-25.07%	3,782,831	2,835,717	-25.04%
Subtotal 50 Cities	\$1,360,829,734	\$1,352,788,903	-0.59%	\$1,431,569,771	\$1,428,294,187	-0.23%
Remaining City Data	114,634,523	96,818,853	-15.54%	118,832,200	101,458,436	-14.62%
Total In-State	\$1,475,464,257	\$1,449,607,756	-1.75%	\$1,550,401,971	\$1,529,752,623	-1.33%
Consolidated and Out-Of-State	243,997,901	252,145,813	3.34%	290,944,164	319,502,119	9.82%
Grand Total In- and Out-Of-State	\$1,719,462,158	\$1,701,753,569	-1.03%	\$1,841,346,135	\$1,849,254,742	0.43%

TABLE 6
Sales and Use Tax Collections
Largest 50 Cities, Second Quarter 2003

CITIES	TOTAL SECOND QUARTER 2003 COLLECTIONS
Ashley	\$52,511.73 *
Beach	97,425.33 *
Beulah	319,687.88
Bismarck	13,589,883.51 *
Bottineau	412,196.11 *
Bowman	241,569.90 *
Cando	82,266.20 *
Carrington	339,626.29 *
Casselton	151,650.78 *
Cavalier	271,043.01 *
Cooperstown	111,008.04 *
Crosby	92,965.64 *
Devils Lake	1,716,544.36 *
Dickinson	3,199,280.25 *
Ellendale	96,765.77 *
Fargo	25,198,654.74 *
Garrison	126,215.79 *
Grafton	690,519.70 *
Grand Forks	12,247,460.68 *
Harvey	243,093.26 *
Hazen	151,726.94 *
Hettinger	144,384.01 *
Hillsboro	160,324.87 *
Jamestown	2,548,714.47 *
Kenmare	135,846.53 *
Langdon	239,891.53 *
Larimore	55,206.93 *
Lincoln	15,535.64
Linton	80,979.01 *
Lisbon	318,759.07 *
Mandan	2,156,007.10 *
Mayville	168,152.32 *
Minot	8,940,974.43 *
New Rockford	85,709.19 *
New Town	36,624.23
Northwood	147,146.28
Oakes	187,123.31 *
Park River	123,416.55 *
Rolla	208,977.00 *
Rugby	383,292.84 *
Stanley	134,045.44 *
Tioga	162,414.99 *
Valley City	752,996.40 *
Wahpeton	1,321,292.12 *
Walhalla	88,955.08 *
Washburn	115,578.91
Watford City	213,725.78 *
West Fargo	2,605,212.72 *
Williston	2,536,718.09 *
Wishek	103,850.85 *
Subtotal 50 Cities	\$83,603,951.60
Remaining City Data	4,299,215.98
Total In-State	\$87,903,167.58
Consolidated	5,196,653.93
Out-Of-State	10,958,649.48
Total In- and Out-Of-State	\$104,058,470.99
Adjustments and Accounts Receivable	1,964,566.06
Grand Total In- and Out-Of-State	\$106,023,037.05
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 2002 and 2003**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2002	SECOND QUARTER 2003	
Mining and Oil Extraction	\$13,584,600	\$15,944,856	17.37%
Construction	41,625,248	40,484,004	-2.74%
Manufacturing	78,937,227	76,444,641	-3.16%
Transportation, Communication and Public Utilities	147,535,348	169,453,212	14.86%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	129,629,704	57,972,448	-55.28%
Remaining Wholesale Trade	276,327,675	286,943,257	3.84%
Total Wholesale Trade	405,957,379	344,915,705	-15.04%
Retail Trade	963,785,197	999,486,428	3.70%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	177,872,243	181,183,046	1.86%
Miscellaneous	12,048,893	21,342,850	77.14%
GRAND TOTAL	\$1,841,346,135	\$1,849,254,742	0.43%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			